



राजस्थान राज-  
पत्र विशेषांक

RAJASTHAN GAZETTE  
Extraordinary

साधिकार प्रकाशित

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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT  
(TAX DIVISION)  
NOTIFICATION

Jaipur, March 29, 2019

**S.O.4 .-**In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No.F.12(56)FD/Tax/2017-Pt-I-40, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
“452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29<sup>th</sup> March, 2019.(to be replaced by corresponding State Tax notification number)</p> <p><i>Explanation.</i>For the purpose of this entry,-</p> <p>(i) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more</p>

		<p>than 15 per cent.of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>
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2. This notification shall come into force with effect from the 1<sup>st</sup> of April, 2019.

[F.12(56)FD/Tax/2017-pt-IV-174]

By Order of the Governor,  
Apoory Joshi,  
Joint Secretary to the Government.

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**Government Central Press, Jaipur.**